

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 476

H.P. 362 House of Representatives, February 20, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative PINES of Limestone.
Cosponsored by Senator CAHILL of Sagadahoc,
Representatives SEAVEY of Kennebunkport and ERWIN of Rumford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

1 AN ACT to Exempt Nonprofit Organizations
2 on Federal Military Installations
3 from Sales Tax.
4

5 Be it enacted by the People of the State of Maine as
6 follows:

7 36 MRSA §1760, sub-§56 is enacted to read:

8 56. Secondhand articles sold on military instal-
9 lations. Sale of secondhand articles by a nonprofit
10 organization which conducts sales solely upon federal
11 military installations. "Nonprofit organization,"
12 for the purposes of this subsection, means any orga-
13 nization which is, or is owned and operated by, one
14 or more associations, no part of the net earnings of
15 which inures, or may lawfully inure, to the benefit
16 of any private individual.

1

STATEMENT OF FACT

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This bill provides for a tax exemption for non-profit organizations which are located upon federal military installations.

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